IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of:

Confirmation No.: 2704

Yutaka TAKEUCHI et al.

Group Art Unit: 1793

Application No.: 10/559,531

Examiner: Weiping ZHU

Filed: December 2, 2005

Attorney Docket No.: 025416-00024

For: NITRIDING METHOD AND DEVICE

RESPONSE UNDER 37 C.F.R. § 1.111

Mail Stop AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

August 14, 2008

Sir:

In response to the Office Action dated May 16, 2008, please amend the application as shown on the following pages:

Amendments to the Claims begin on page 2.

Remarks begin on page 6.